

**TOWN OF WOODBURY  
INTRODUCTORY LOCAL LAW 2 OF 2018**

**A LOCAL LAW AMENDING CHAPTER 277 OF THE TOWN CODE OF THE TOWN OF WOODBURY,  
ENTITLED "TAXATION", TO OPT-OUT OF THE EXEMPTION FOR SOLAR, WIND, FARM WASTE AND  
OTHER ENERGY SYSTEMS PURSUANT TO §487 OF THE NEW YORK STATE REAL PROPERTY TAX LAW**

BE IT ENACTED by the Town Board of the Town of Woodbury, Orange County, New York, as follows:

**SECTION 1.     Title.**

This local law shall be referred to as "A Local Law to Amend Chapter 277 of the Town Code, entitled 'Taxation', to Opt-Out of the Exemption for Solar, Wind, Farm Waste and other Energy Systems Pursuant to § 487 of the New York State Real Property Tax Law."

**SECTION 2.     Amendments.**

Chapter 277 of the Town Code is hereby amended to create new Article VII, with the following text:

**"Article VII. Opt-Out of Exemption for Solar, Wind, Farm Waste and other Energy Systems  
Pursuant to New York State Real Property Tax Law § 487**

**§277-24. Legislative Findings.**

Section 487 of the state Real Property Law grants a 15-year exemption from real property taxation on the increase in assessed value attributable to the construction or installation of qualifying solar energy systems, wind power systems, farm waste, micro-hydroelectric, fuel cell and other types of energy systems. RPTL § 487 also authorizes a municipality to opt-out of granting that property tax exemption by adoption of a local law. The Town of Woodbury Town Board has determined that it is in the best interest of the town and its residents to exercise the option provided in the Real Property Tax Law, and to prohibit such energy systems from obtaining a tax exemption.

**§277-25 Exemption not permitted.**

The Town Board of the Town of Woodbury shall not permit any exemption within its jurisdiction pursuant to § 487 of the Real Property Tax Law of the State of New York with respect to any solar, wind, farm waste, micro-hydroelectric, fuel cell and other energy systems which began construction subsequent to the effective date of this article.

**§277-26. Severability.**

If any word, phrase, sentence, part, section, subsection, or other portion of this article or any application thereof to any person or circumstance is declared void, unconstitutional, or invalid for any reason, then such word, phrase, sentence, part, section, subsection, or other portion, or the proscribed application thereof, shall be severable, and the remaining provisions of this article, and all applications thereof, not having been declared void, unconstitutional, or invalid, shall remain in full force and effect.

**§277-27. Conflict with other Laws.**

Where this article differs or conflicts with other laws, rules and regulations, unless the right to do so is preempted or prohibited by the county, state or federal government, the more restrictive or protective of the Town and the public shall apply.”

Section 3.      Authority.

This article is enacted pursuant to Subdivision 8 of § 487 of the New York State Real Property Tax Law of the State of New York as well as the Municipal Home Rule Law.

Section 4.      Rules and Regulations.

The Town Board is authorized to adopt rules and regulations, by resolution, to further implement the provisions of this Local Law.

Section 5.      Separability

If any part or provision of this Local Law or the application thereof to any person or circumstance be adjudged invalid by any court of competent jurisdiction, such judgment shall be confined in its operation to the part or provision or application directly involved in the controversy in which such judgment shall have been rendered and shall not affect or impair the validity of the remainder of this Local Law or the application thereof to other persons or circumstances, and the Town Board of the Town of Woodbury hereby declares that it would have passed this Local Law or the remainder thereof had such invalid application or invalid provision been apparent.

Section 6.      Repeal

All ordinances, local laws and parts thereof inconsistent with this Local Law are hereby repealed.

Section 7.      Effective Date

This Local Law shall take effect immediately upon filing in the office of the New York State Secretary of State in accordance with section 27 of the Municipal Home Rule Law.